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4 **DECLARATION OF DAVID WU**

5 I, DAVID WU, declare as follows:

6 1.I am employed as MANAGING DIRECTOR by  
7 MADCOW INTERNATIONAL GROUP LIMITED ("Creditor").

8 2.I am competent to and do testify to the matters herein on personal  
9 knowledge.

10 3.Creditor is a Hong Kong based vendor who regularly sold various types of  
11 consumer electronic goods ("goods") to Debtor

12 4.Creditor sold goods to the Debtor that were shipped or delivered after the  
13 petition date.

14 5.Specifically, creditor shipped \$710,101.40 worth of goods to the Debtor  
15 after the Petition Date. (See Exhibit "A" attached hereto).

16 6.Exhibit A attached hereto reflects true and correct copies of invoices for  
17 goods shipped by Creditor to Debtor on or after the Petition Date.

18 7.The goods were ordered by Debtor through the customary procedure  
19 established between Creditor and Debtor whereby Debtor would order goods and  
20 Creditor would ship the goods and issue commercial invoices to Debtor for payment.

21 8.Pursuant to the invoices, payment was to be telegraphically transferred  
22 from Debtor to Creditor within 60 days after vessel departure.

23 9.Time for payment has now expired.

24 10.As of the date of this motion, Debtors have not paid Creditors for any  
25 portion of the value of the goods shipped or delivered after the petition date

26 11.Creditor seeks relief from this court in the amount of \$710,101.40 as an  
27 allowed administrative expense under Bankruptcy Code section 503(b).

28 Executed this 13<sup>th</sup> day of April, 2009, at Kowloon, Hong Kong

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4 I declare under penalty of perjury under the laws of California and the  
5 United States that the foregoing is true and correct.

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7 For and on behalf of  
8 Madcow International Group Limited  
9 邁高國際集團有限公司

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DAVID WU

10 Authorized Signature(s)